

TO A REFUND OF ALL INCOME TAXES EITHER WITHHELD OR PAID AS AN ESTIMATED TAX UNDER THE PROVISIONS OF SECTION 312 OF THIS SUBTITLE.

(b) Every fiduciary receiving income taxable under this subtitle, *who is required to file a federal income tax return*, shall file with the Comptroller a return [stating specifically the items of his gross income and the items which he claims as deductions, exemptions and credits under this subtitle when his net income for the taxable year 1944 and any year thereafter exceeds \$200.00 or his gross income for the taxable year exceeds \$5,000.] *in such form as the Comptroller shall prescribe.*

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1970, FOR ALL TAXABLE YEARS ENDING AFTER DECEMBER 31, 1969.

Approved April 28, 1970

CHAPTER 410
(House Bill 994)

AN ACT to add new subsection (a-1) to Section 312 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after subsection (a) of Section 312 and to repeal and reenact with amendments subsection (k) of said section, article and subtitle; to provide that payments of supplemental unemployment compensation benefits and payments of annuities should be treated as wages for withholding purposes, and to provide additional time for the filing and remitting of estimated income tax by farmers and fishermen AND TO MAKE FISHERMAN SUBJECT TO THE PROVISIONS FOR FILING OF DECLARATION OF INCOME.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new subsection (a-1) be and it is hereby added to Section 312 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax"; and that subsection (k) of same Section, Article, title and subtitle be and it is hereby repealed and reenacted with amendments to read as follows:

312.

(a-1) *Any supplemental unemployment compensation benefit paid to an individual, and any payment of an annuity to an individual shall be treated as if it were a payment of wages by an employer to an employee and income taxes shall be withheld in the same form and manner as such payments are subject to withholding under the provisions of Sec. 3402 of the Internal Revenue Code as amended from time to time.*

(k) In the case of an individual whose estimated gross income from farming (including oyster farming) and fishing is at least two-